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**CCS18/052 BUDGET REVIEW FOR THE PERIOD ENDED 30 SEPTEMBER 2018**

**E05.9535**

Responsible Officer: Anthony O'Reilly - Director Corporate and Commercial Services

Attachments: 1. Under Separate Cover - Financial Statements

Outcome: Innovative and Proactive Leadership

Focus Area: 9.2 Ensure financial sustainability and support the organisation in achieving efficient ongoing operations

Delivery Program Link: 9.2.4 Responsibly manage Council's finances and maintain Fit for the Future status

Operational Plan Link: 9.2.4.2 Monitor and report on key financial results

### **EXECUTIVE SUMMARY**

This Budget Review reports on Council's performance against the current Operational Plan budget for the quarter ending 30 September 2018. Major variations are highlighted.

The original Operational Plan budget, on a consolidated basis (which includes all of Council's funds), for 2018-19 forecasts were:

- Income Statement surplus, before capital revenue, of \$5.03million
- Income Statement surplus, after capital revenue, of \$22.58 million
- Use of \$(0.39) million of unrestricted funds.

The proposed revised budgets after the quarter ending 30 September 2018 are:

- Income Statement surplus, before capital revenue, of \$2.75 million
- Income Statement surplus, after capital revenue, of \$34.69million
- Increase of \$0.94 million of unrestricted funds.

The proposed revised, consolidated 2018-19 budget is impacted by the carry forward of ongoing projects from the 2017-18 year. This is primarily due to the timing of grants received and ongoing capital works. Further detail is provided in this report.

The result of bringing these projects from last financial year into the 2018-19 year is:

- Unfavourable income statement impact of \$2.46 million before capital revenue
- A decrease, to that originally budgeted, in unrestricted funds to be utilised this financial year of \$2.08 million.

The current year, September Review, adjustments result in favourable variations for the income statement, before capital revenues, of \$0.18 million and an increase in the amount of unrestricted funds to be used, \$0.75 million as per the Consolidated Fund Flow Statement.

There are no material concerns at the quarterly review about Council meeting budget targets for 2018-19.

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**RECOMMENDATION**

THAT

1. The budget review report for the quarter ended 30 September 2018 be received and noted.
2. The favourable variations for the Income Statement after capital revenue of \$12.11 million and favourable variations of \$1.33 million as per the Consolidated Fund Flow Statement be adopted.

**BACKGROUND**

Council reviews its performance and financial results against the adopted Operational Plan quarterly, authorises adjustments to budget items, and highlights variations from its original budget strategy.

It should be noted that the results referred to in this report are unaudited.

**The attachments to this report are as follows:**

**Financial reports (Attachment 1)**

These reports provide information on Council's performance against its financial objectives contained in the Operational Plan, presented for the consolidated entity.

Financial reports include:

- a) Consolidated Fund Flow Statement – This report shows the impact of operating, financing and investing activities on Council's unrestricted working capital.
- b) Consolidated Income Statement – Provides sources of income and expenditure, including depreciation, per Council service areas.
- c) Consolidated Capital Program Statement – Provides capital expenditure information for each program area and associated services.
- d) Projected Funds Balance Statement – Provides information on the movements in both unrestricted and restricted fund accounts.
- e) Budget Amendment Report – Provides details of proposed significant adjustments to budgets.
- f) SRV capital program – Provides capital expenditure information for each of the projects in the SRV program of works for 2018-19.

**Consultancy, Legals and Contractors Report (Attachment 2)**

This attachment provides information on major contracts entered into, legal fees incurred and consultancy costs for the quarter ended 30 September 2018.

**Key Financial Indicators (Attachment 3)**

This attachment provides information about key financial indicators designed to assist in monitoring Council's financial sustainability. The indicators are for the consolidated entity.

**Mayoral and Councillor Expenses (Attachment 4)**

Provides information about Mayoral and Councillor expenditure for the quarter ended 30 September 2018.

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**CONSIDERATIONS**

**Consolidated Fund flow Statement (Attachment 1(a)):**

Council requires sufficient funds to pay for its debts as and when they fall due. The Fund Flow Statement shows the change in Council’s freely available funds or working capital.

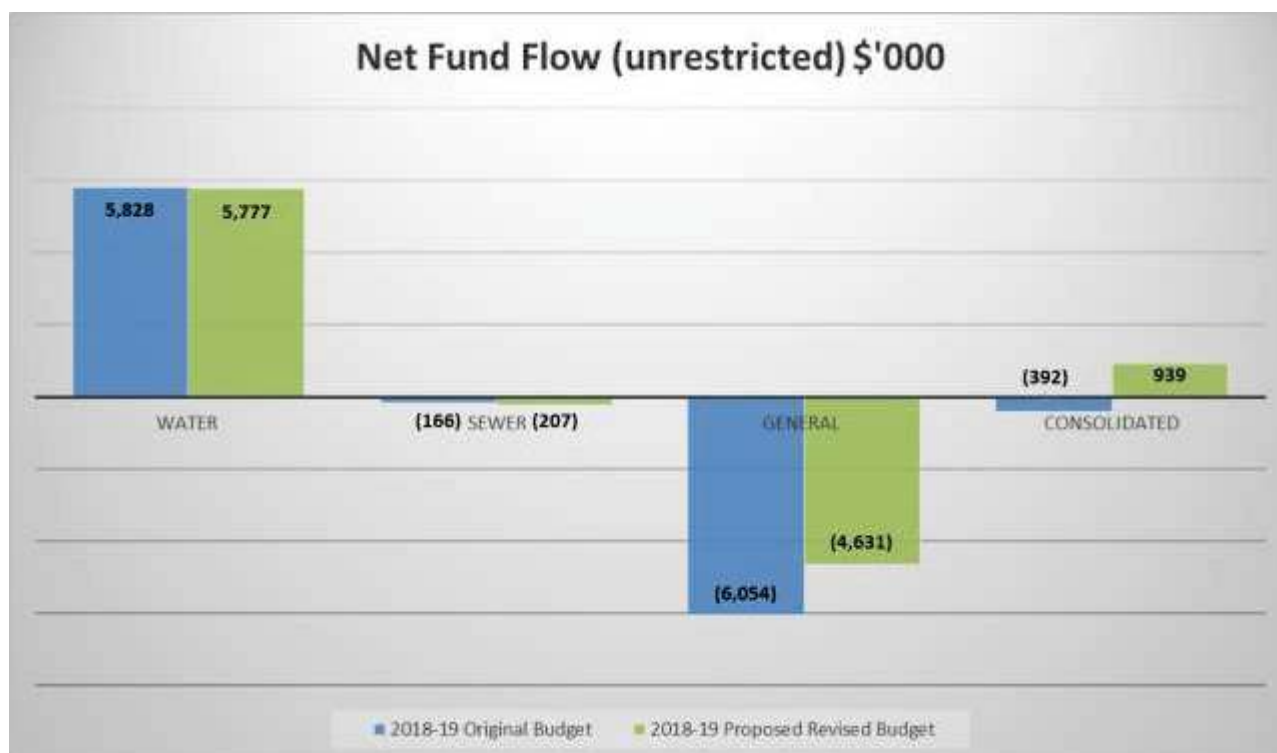
It includes all transactions having an impact on Council’s funds i.e. income and expenses from its operating activities, capital programs and borrowing activities. It also includes the transfer into, or use of restricted funds for capital or non-recurrent projects. Depreciation is not included as it does not represent a cash flow.

The net fund flow shows the amount of unrestricted funds that will be used to deliver the agreed Operational Plan outcomes for 2018-19. The consolidated original budget forecast a \$0.39 million use of unrestricted funds. The impact of proposed carry forward items from last financial year and the September review amendments project an increase of unrestricted funds of \$0.94 million for 2018-19. See table 1.1 and graph 1.1 below.

*Table 1.1 Net Increase (decrease) in unrestricted funds, per fund, \$’000*

Fund	2018-19 Original Budget	Proposed Carry Overs	Proposed Adjustments	2018-19 Proposed Revised Budget
Water	5,828	(51)	0	5,777
Sewer	(166)	(2)	(40)	(207)
General	(6,054)	2,133	(710)	(4,631)
<b>Consolidated</b>	<b>(392)</b>	<b>2,081</b>	<b>(749)</b>	<b>939</b>

*Graph 1.1 Net fund flow (unrestricted)*



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**Consolidated Income Statement (Attachment 1(b)):**

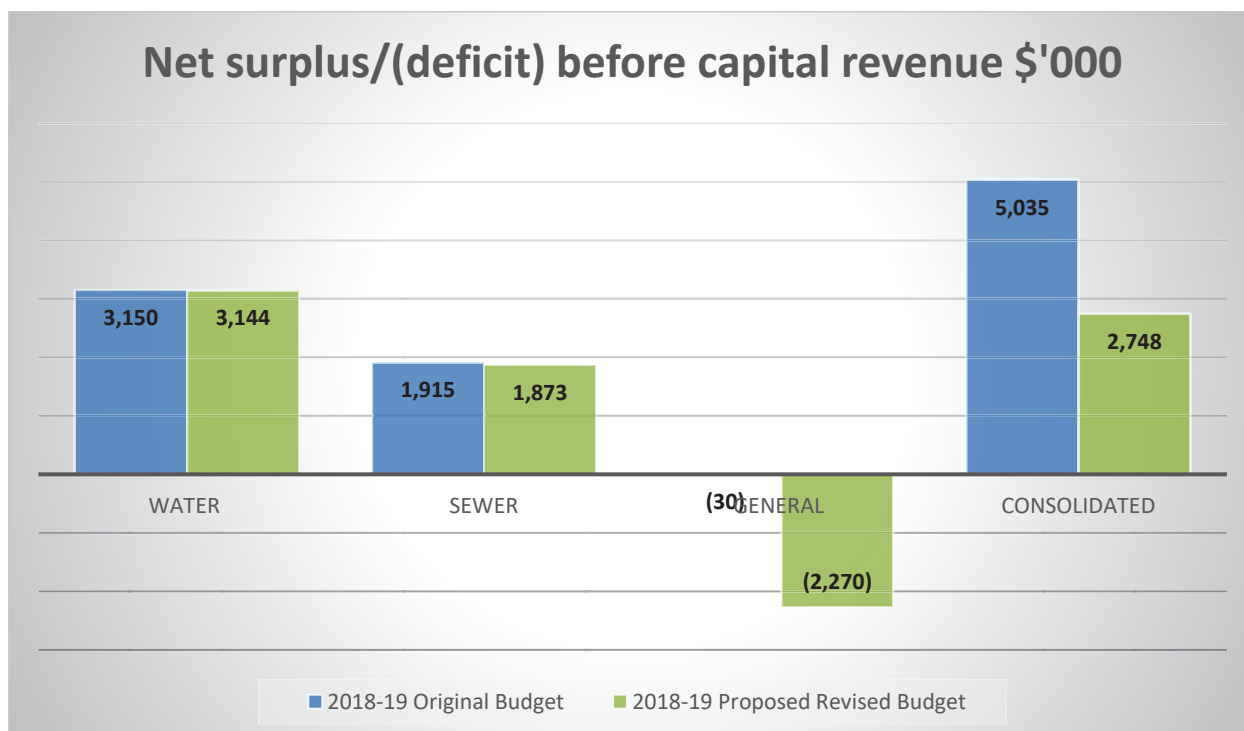
The Consolidated Income Statement shows the types of income, and expenditure per council service areas. This result can indicate whether Council is able to raise sufficient revenue to cover the operational cost (including depreciation which measures the wear and tear of Council assets) of delivering services to the community before considering its capital revenue.

Since adoption of the 2018-19 Operational Plan, there has been a change reclassifying some grants and contribution from operational to capital. Given this, the restated original budgeted operating result, for the consolidated entity, was a surplus of \$5.04 million before capital revenue. The proposed revised budget, incorporating the carry forward items from 2017-18 and September Review adjustments is a surplus of \$2.75 million before capital revenues (per table 1.2 and graph 1.2 below).

*Table 1.2 Net surplus/ (deficit) before capital revenue, \$'000*

Fund	2018-19 Original Budget	Proposed Carry Overs	Proposed Adjustments	2018-19 Proposed Revised Budget
Water	3,150	(6)	0	3,144
Sewer	1,915	(2)	(40)	1,873
General	(30)	(2,455)	215	(2,270)
<b>Consolidated</b>	<b>5,035</b>	<b>(2,462)</b>	<b>175</b>	<b>2,748</b>

*Graph 1.2 Net surplus/ (deficit) before capital revenue*



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**Carry Overs (operational)**

The operating result has been impacted by the proposed carry forward of ongoing projects from the 2017-18 financial year. The result of bringing these projects from last financial year into the 2018-19 year is an unfavourable income statement impact of \$(2.46) million before capital revenue. The majority of the projects relate to funding received during prior years with associated works to continue across the financial years.

Significant carried forward operational items include:

- \$1.63 million of Environmental Management works including \$1.20 million of funded flying fox management works, invasive species and other compliance works.
- \$0.49 million of Strategic Planning works, including flood studies, tourism signage strategy and biodiversity strategy.
- \$0.21 million of Tourism works, including general promotions and marketing
- \$0.20 million of Community Care works including Active Living and Involve Eurobodalla programs.
- \$0.14 million of Youth Services works including the grant funded Y Drive program.
- \$0.09 million of Library works.
- \$0.07 million of Community and Cultural Development works including Regional Jobs and Training project, Wonga Exhibition and Basil Sellers Art Prize.
- \$0.05 million of Business Development works including event assistance program, Eurobodalla Business awards and Invest Eurobodalla programs.
- \$0.05 million of Recreation works including minor renewals for sporting amenities and Wallaga Lake Aboriginal Cemetery Management plan.
- \$0.14 million of other minor ongoing projects.

Whilst much of the funding associated with the above projects was received in prior years, an amount of \$0.61 million was brought forward to be recognised in 2018-19 upon completion of related projects.

**September Review adjustments (operational)**

The proposed September Review adjustments to the originally adopted Operational Plan budget for 2018-19, for the first quarter result in a favourable variation to the operating statement before capital revenue of \$0.18 million.

Significant adjustments (per Council Service over \$0.1 million) to operational items include:

- \$3.05 million of expenditure in Transport including Nelligen Bridge Earthworks, supported by contributions from RMS.
- \$0.45 million of expenditure in Workforce Development including establishment of Corporate WHS safety management system, supported by a transfer from restricted funds.

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- \$0.30 million in Youth Services for the Eurobodalla Youth Employment Strategy project, supported by grant funding.
- \$0.21 million of expenditure in Public Order and Safety, including revised estimates for councils contribution to State Emergency Service and Rural Fire Service, and revised expenditure for Rural Fire Service operations, supported by contributions from the Rural Fire Fighting Fund.
- \$0.18 million in Works and Operations including tree management works supported by a transfer from transport expenditure and elimination of stores issues internal charges.
- \$0.16 million of expenditure for Community Development and Participation including Cultural Precinct/ Basil Sellers Exhibition Centre operations, grant funded Regional Jobs and Training project and grandparents day project, and the grant supported Museum advisor project.

The original budget for 2018-19 predicted an income statement surplus of \$22.58 million after allowing for capital grants and contributions. The proposed revised budget, incorporating the carry forward items from 2017-18 and September Review adjustments, is \$34.69 million after capital revenues (per table 1.3 and graph 1.3 below).

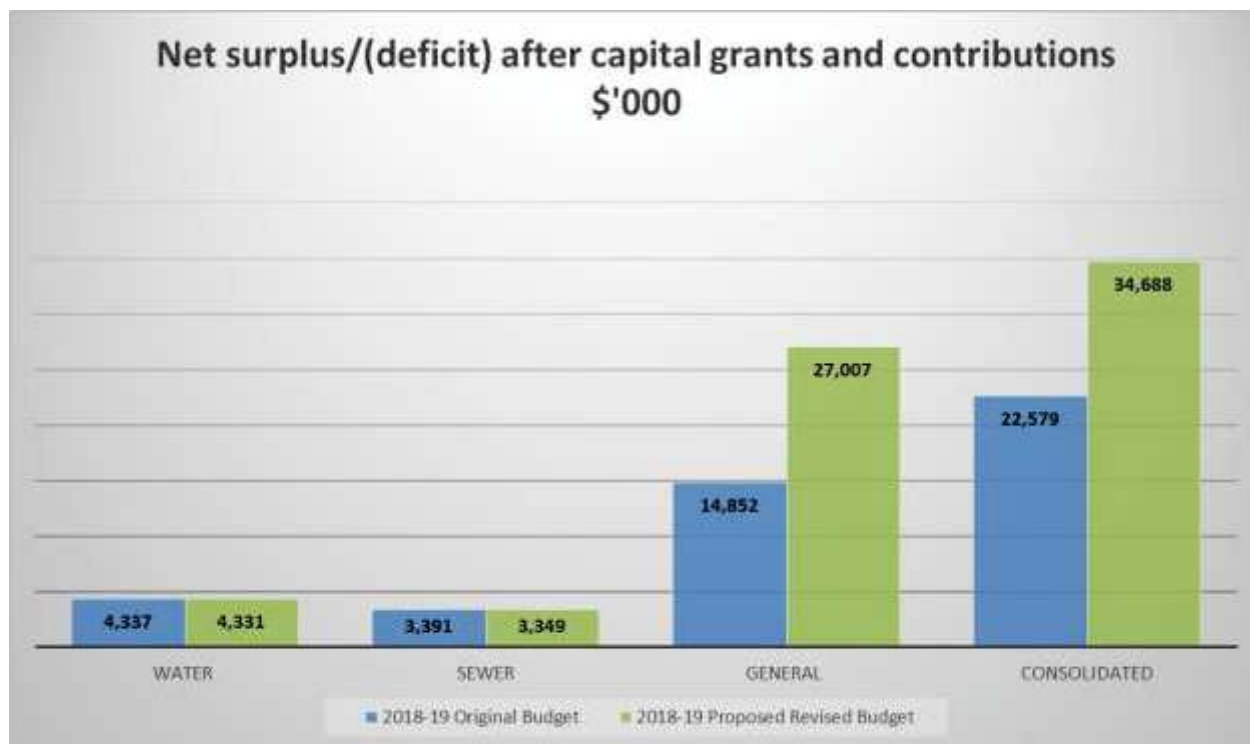
*Table 1.3 Net surplus/(deficit) after capital revenue, \$'000*

<b>Fund</b>	<b>2018-19 Original Budget</b>	<b>Proposed Carry Overs</b>	<b>Proposed Adjustments</b>	<b>2018-19 Proposed Revised Budget</b>
Water	4,337	(6)	0	4,331
Sewer	3,391	(2)	(40)	3,349
General	14,852	1,878	10,277	27,007
<b>Consolidated</b>	<b>22,579</b>	<b>1,871</b>	<b>10,237</b>	<b>34,688</b>

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Graph 1.3 Net surplus/(deficit) after capital revenue



**Consolidated Capital Program Statement (Attachment 1(c)):**

**Capital Program**

The original capital expenditure budget for 2018-19 was \$55.22 million. The proposed revised budget, incorporating the carry forward items from 2017-18 and September Review adjustments is \$74.21 million (per tables 1.4, and graph 1.4 below).

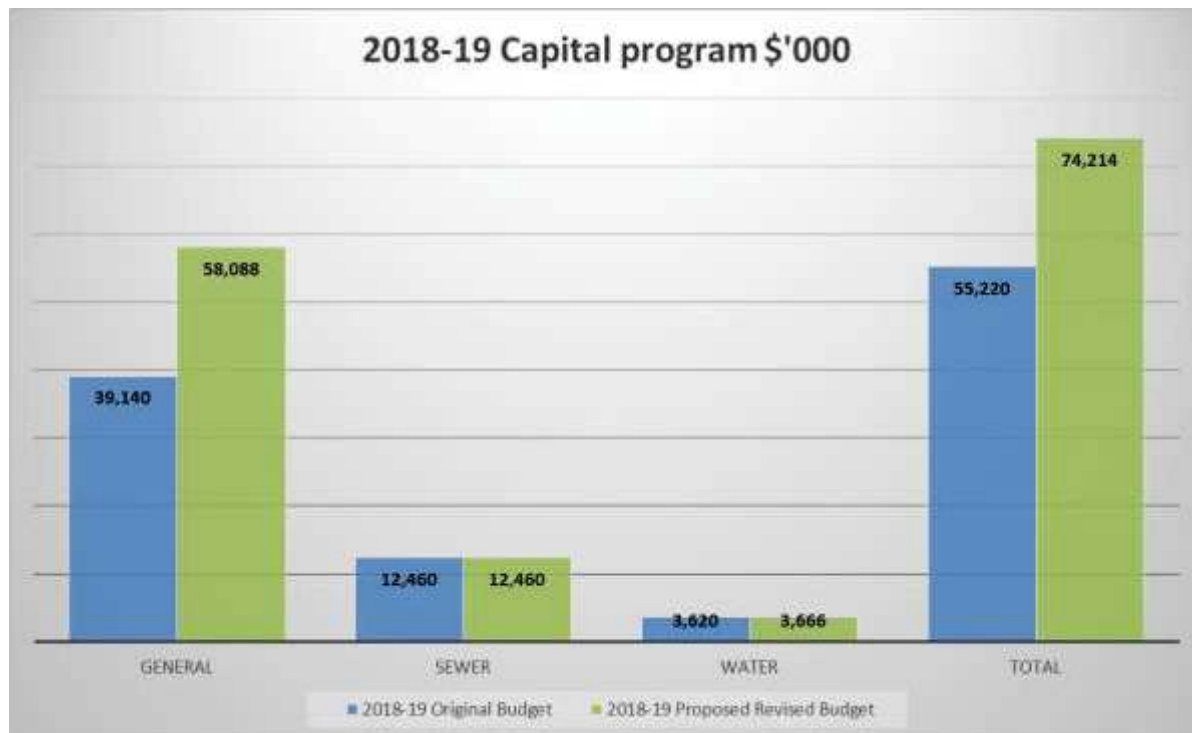
Table 1.4 Capital Program per fund, \$'000

Fund	2018-19 Original Budget	Proposed Carry Overs	Proposed Adjustments	2018-19 Proposed Revised Budget
General	39,140	4,954	13,994	58,088
Sewer	12,460	0	0	12,460
Water	3,620	46	0	3,666
<b>Total</b>	<b>55,220</b>	<b>4,999</b>	<b>13,994</b>	<b>74,214</b>

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Graph 1.4 Capital Program per fund



**Carry Overs (capital)**

Significant capital projects carried forward to this financial year from 2017-18 include:

- \$2.96 million of ongoing Transport works including:
  - local urban road new works at Wharf Street and Bowen St Narooma and Crown Street Batemans Bay
  - rural roads new capital works at various locations including Tomakin Road, Wamban Road, Ridge Road Tilba, Congo Road North
  - regional road works for Beach Road Hanging Rock
  - pavement rehabilitation works including Andrew Avenue, Tuross Head, Church Street Moruya
  - gravel resheet works
  - footpath and cycleway works including South Head Drive Moruya
  - car park works at Hanging Rock and Riverside Park
  - and a reduction in 2018-19 allocation for bridge renewal works, to support additional works in 2017-18 for Runnyford and Silo Farm bridge
- \$0.44 million of ongoing Recreation works including:
  - Observation Point Batehaven viewing platform
  - Boatramp and Jetty works at Durras and Murra Mia Jetty
  - Completion of playground works at Corrigans Reserve and Congo
  - Completion of car parking works at Moruya Showground and Corrigans Reserves.
- \$0.35 million in Waste to finalise Surf Beach Cell Works
- \$0.32 million Corporate software renewal program ongoing
- \$0.21 million of ongoing Stormwater drainage works renewals and new capital works.



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- A reduction in the 2018-19 Fleet and Plant replacement program of \$0.28 million due to the early arrival of replacement trucks, occurring in 2017-18.

**September Review capital adjustments:**

The following capital adjustments have been made during the September quarter and affect the current year's capital program:

- \$3.71 million in Strategic Planning for Mackay Park Precinct works including design, project management, and Aboriginal heritage studies, supported by borrowings.
- \$2.95 million in Commercial Entities including Eurobodalla Regional Botanic Gardens redevelopment, supported by grant funding.
- \$2.61 million in Recreation for grant funded works including:
  - Corrigans Beach Reserve Inclusive Playground additional works and accessible change room works
  - Bill Smyth Oval amenities extension
  - Durras and Nelligen boat ramp addition works
  - Lighting upgrades at Bill Smyth Oval, Bodalla Oval and Gundry Oval
  - Amenities upgrades at Captain Oldrey Reserve and extensions at Gundry Oval
  - Moruya Showground additional car park works
- \$2.30 million in Business Development to introduce the construction of Shellfish Hatchery, supported by grant funding
- \$1.24 million in Transport for externally funded works including:
  - Cullendulla Drive Long Beach box culvert widening additional works
  - Shared Pathway works at Beach Road Surf Beach and McMillan Road Narooma
  - Bus shelter works at Nelligen and other renewal works
- \$0.95 million in Community and Cultural Development for completion of Cultural Precinct/ Basil Sellers Exhibition Centre, supported by grant funding.
- \$0.14 million in Public Order and Safety for Rural Fire Service station construction at Eurobodalla Fire Control Centre and Surf Beach, supported by contributions from the Rural Fire Fighting Fund.
- \$0.10 million in Community Facilities for works at Tilba Public Toilet, supported by grant funding.

An adjustment has been made relating to the anticipated utilisation of restricted funding for the Moruya Airport Redevelopment to align funding with expenditure incurred during the previous financial year. In addition, there has been an increase in project costs due to CPI as well as expenditure relating to Heritage Permit requirements including Aboriginal Heritage Conservation Works.

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***Special Rate Variation (SRV) – progress update (Attachment 1 (f)):***

2018-19 is the fourth year of the SRV program and approximately \$10.00 million of infrastructure works for the year are underway. \$5.56 million of SRV designated funds are being utilised on these works. The majority of the projects have commenced with a due date for completion by the end of the fourth quarter. At 30 September, approximately 6% of the programmed SRV works for this year have been expensed.

*Attachment 1 (f)* reports the detailed progress of the capital program showing individual project budgets and expenses with updates as at 30 September 2018. Total expenditure on the SRV designated projects as at 30 September 2018 is \$0.61 million (per Table 1.5 below).

*Table 1.5 2018-19 Special Rate Variation Capital Program*

<b>2018-19 Special Rate Variation (SRV) Capital Program</b>	<b>\$</b>
SRV Funds	5,559,407
Total Budget	9,995,475
Expenditure to 30 September 2018	613,854
Percentage spent	6.14%

**Legal**

This review is based on the Quarterly Budget Review Statement Guidelines issued December 2010, pursuant to the provisions of the *Local Government Act 1993* relating to integrated planning.

**Policy**

The accounting policies being used are based on those detailed in the financial statements for the year ended 30 June 2018.

“Variations” in the Fund Flow Statement are changes in the funding requirements where “funds” are net current assets (working capital) excluding both internal and externally restricted funds.

**CONCLUSION**

There are no material concerns at this quarterly review about meeting budget targets for 2018-19.

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulation 2005:

*As the Responsible Accounting Officer, it is my opinion that the September Quarterly Budget Review for Eurobodalla Shire Council indicates that Council’s projected financial position as at 30 June 2019 will be satisfactory, having regard to the projected estimates of income and expenditure for the 2018-19 financial year.*

Total Council Summary

Description	Original Budget	Proposed Carry Overs	Proposed Adjustments	Proposed Revised Budget	Actual YTD
<b>Income</b>					
Rates & Annual Charges	-63,165,796	0	0	-63,165,796	-63,098,079
User Charges & Other	-33,484,765	0	68,000	-33,416,765	-5,520,028
Investment Revenues	-3,108,981	0	0	-3,108,981	-786,689
Operating Grants & contributions	-13,574,239	-612,625	-4,828,117	-19,014,981	-1,890,532
<b>Total Income</b>	<b>-113,333,781</b>	<b>-612,625</b>	<b>-4,760,117</b>	<b>-118,706,523</b>	<b>-71,295,327</b>
<b>Expense</b>					
Profit/Loss on Disposal of Assets	0	0	0	0	-932
Employee costs	37,639,516	0	298,782	37,938,298	7,660,535
Interest	2,826,791	0	0	2,826,791	586,069
Depreciation	30,018,273	0	0	30,018,273	0
Other Costs (incl materials & contracts)	37,814,554	3,074,780	4,286,128	45,175,462	8,398,453
Purchase of Assets	0	0	0	0	2,533
<b>Total Expense</b>	<b>108,299,134</b>	<b>3,074,780</b>	<b>4,584,910</b>	<b>115,958,824</b>	<b>16,646,658</b>
<b>Operating (Surplus)/Deficit before Capital</b>	<b>-5,034,647</b>	<b>2,462,155</b>	<b>-175,207</b>	<b>-2,747,699</b>	<b>-54,648,669</b>
<b>Capital Income</b>					
Developer Contributions	-2,930,250	0	0	-2,930,250	-1,543,580
Capital Grants & Contributions	-14,614,506	-4,333,478	-10,061,732	-29,009,716	-815,821
<b>Operating (Surplus)/Deficit after Capital</b>	<b>-22,579,403</b>	<b>-1,871,323</b>	<b>-10,236,939</b>	<b>-34,687,665</b>	<b>-57,008,070</b>
<b>Non Cash</b>					
Profit/Loss on Disposal of Assets	0	0	0	0	932
Depreciation	-30,018,273	0	0	-30,018,273	0
<b>Total Non Cash</b>	<b>-30,018,273</b>	<b>0</b>	<b>0</b>	<b>-30,018,273</b>	<b>932</b>
<b>Investing Fund Flows</b>					
Capital Works	55,219,970	4,999,153	13,994,481	74,213,604	6,645,422
Asset Sales	-797,678	0	0	-797,678	-932
Deferred Debtor Repayments	-16,000	0	0	-16,000	0
<b>Total Investing Fund Flows</b>	<b>54,406,292</b>	<b>4,999,153</b>	<b>13,994,481</b>	<b>73,399,926</b>	<b>6,644,490</b>
<b>Financing Fund Flows</b>					
Proceeds from Borrowings	-8,091,341	0	-4,000,000	-12,091,341	0
Repayments of Borrowings	8,444,724	0	0	8,444,724	1,245,613
<b>Total Financing Fund Flows</b>	<b>353,383</b>	<b>0</b>	<b>-4,000,000</b>	<b>-3,646,617</b>	<b>1,245,613</b>
<b>Net (Inc)/Dec in Funds before Transfers</b>	<b>2,162,000</b>	<b>3,127,830</b>	<b>-242,458</b>	<b>5,047,372</b>	<b>-49,117,035</b>
<b>Reserve Movements</b>					
Transfer from Reserves	-23,787,998	-5,208,442	-3,694,032	-32,690,472	-3,682,208
Transfer to Reserves	22,018,272	0	4,685,829	26,704,101	2,225,823
<b>Total Reserve Movements</b>	<b>-1,769,725</b>	<b>-5,208,442</b>	<b>991,797</b>	<b>-5,986,370</b>	<b>-1,456,386</b>
<b>Net (Inc)/Dec in Unrestricted Funds</b>	<b>392,274</b>	<b>-2,080,612</b>	<b>749,339</b>	<b>-938,999</b>	<b>-50,573,420</b>

Description	Original Budget	Proposed Carry Overs	Proposed Adjustments	Proposed Revised Budget	Actual YTD
<b>Income</b>					
Rates & Annual Charges	-63,165,796	0	0	-63,165,796	-63,098,079
User Charges & Other	-33,484,765	0	68,000	-33,416,765	-5,520,028
Investment Revenues	-3,108,981	0	0	-3,108,981	-786,689
Operating Grants & contributions	-13,574,239	-612,625	-4,828,117	-19,014,981	-1,890,532
Developer Contributions	-2,930,250	0	0	-2,930,250	-1,543,580
Capital Grants & Contributions	-14,614,506	-4,333,478	-10,061,732	-29,009,716	-815,821
<b>Total Income</b>	<b>-130,878,537</b>	<b>-4,946,103</b>	<b>-14,821,849</b>	<b>-150,646,489</b>	<b>-73,654,727</b>
<b>Expense</b>					
Business Development (BD)	652,513	54,065	0	706,578	166,210
Children's Services (CS)	1,660,413	21,247	92,739	1,774,399	410,989
Commercial Entities (CE)	5,081,650	0	0	5,081,650	834,818
Communication & Community Engagement (CCE)	760,424	0	0	760,424	162,488
Community & Cultural Development (CCD)	761,431	69,000	156,340	986,771	170,280
Community Care (CC)	8,371,326	198,953	360	8,570,639	1,805,466
Community Facilities (CF)	2,671,497	0	23,400	2,694,897	557,825
Corporate & Community Leadership (CCL)	2,302,732	25,988	-516	2,328,204	442,426
Customer Assistance and Records (CAR)	980,728	0	0	980,728	241,793
Development Assessment & Building Certification (DABC)	3,831,632	0	0	3,831,632	937,292
Environmental Management (EM)	963,162	1,633,827	56,096	2,653,085	839,369
Finance and Central Treasury (FCT)	3,142,895	0	0	3,142,895	-1,227,648
Fleet and Plant (FP)	736,088	0	0	736,088	280,850
Information Technology (IT)	2,573,720	0	75,383	2,649,103	838,437
Libraries (L)	1,871,989	93,130	5,237	1,970,356	367,448
Property (P)	916,410	0	0	916,410	391,829
Public and Environmental Health (PEH)	1,005,162	4,712	0	1,009,874	289,104
Public Order and Safety (POS)	3,049,245	34,911	205,084	3,289,240	511,738
Recreation (R)	7,508,475	50,627	-84,164	7,474,938	1,178,527
Risk and Insurance (RI)	1,432,867	0	0	1,432,867	1,195,413
Sewer Services (SS)	18,890,501	1,500	39,828	18,931,829	2,274,561
Stormwater (S)	1,485,797	0	0	1,485,797	86,037
Strategic Planning (SP)	1,126,963	492,158	33,200	1,652,321	342,467
Technical Services (TS)	1,764,125	0	0	1,764,125	642,824
Tourism (T)	1,487,362	208,707	0	1,696,069	329,077
Transport (TR)	18,113,984	42,882	3,046,628	21,203,494	2,309,561
Waste Management (WM)	10,642,490	0	0	10,642,490	972,899
Water Services (WS)	15,386,362	5,500	0	15,391,862	2,053,100
Works and Operations (WO)	3,680,559	0	180,708	3,861,267	922,253
Workforce Development (WD)	1,558,521	0	451,375	2,009,896	402,885
Youth Services (YS)	387,218	137,573	303,212	828,003	79,535
Corporate Overheads	-16,637,597	0	0	-16,637,597	-4,230,907
Rates and General Revenue	138,489	0	0	138,489	67,712
<b>Total Expense</b>	<b>108,299,134</b>	<b>3,074,780</b>	<b>4,584,910</b>	<b>115,958,824</b>	<b>16,646,658</b>
<b>Operating (Surplus)/Deficit after Capital</b>	<b>-22,579,403</b>	<b>-1,871,323</b>	<b>-10,236,939</b>	<b>-34,687,665</b>	<b>-57,008,070</b>
<b>Operating (Surplus)/Deficit before Capital</b>	<b>-5,034,647</b>	<b>2,462,155</b>	<b>-175,207</b>	<b>-2,747,699</b>	<b>-54,648,669</b>

**Capital Program September Quarterly Budget Review  
Statement by Council Services for YTD Period Ending  
September 2018**



Attachment 1(c)

Description	Original Budget	Proposed Carry Overs	Proposed Adjustments	Proposed Revised Budget	Actual YTD
<b>Capital Expenditure</b>					
Business Development (BD)	0	0	2,300,000	2,300,000	0
Commercial Entities (CE)	8,072,091	238,450	2,949,668	11,260,209	567,043
Community & Cultural Development (CCD)	1,484,928	23,827	950,000	2,458,755	454,290
Community Facilities (CF)	674,076	120,109	100,000	894,185	115,532
Customer Assistance and Records (CAR)	0	0	0	0	367
Development Assessment & Building Certification (DABC)	0	0	0	0	1,475
Finance and Central Treasury (FCT)	0	0	0	0	3,250
Fleet and Plant (FP)	3,997,223	-272,067	0	3,725,156	375,521
Information Technology (IT)	1,883,041	319,416	0	2,202,457	294,029
Libraries (L)	294,467	56,000	0	350,467	16,004
Public Order and Safety (POS)	245,000	165,550	138,098	548,648	35,427
Recreation (R)	3,189,654	438,646	2,610,675	6,238,975	266,947
Sewer Services (SS)	12,460,000	0	0	12,460,000	507,322
Stormwater (S)	723,410	206,022	0	929,432	197,027
Strategic Planning (SP)	0	95,963	3,705,978	3,801,941	29,372
Technical Services (TS)	495,075	93,748	0	588,823	0
Transport (TR)	17,758,418	2,959,332	1,240,142	21,957,892	3,035,501
Waste Management (WM)	50,000	350,000	0	400,000	2,400
Water Services (WS)	3,620,000	45,511	0	3,665,511	574,547
Works and Operations (WO)	272,587	158,646	-80	431,153	169,016
<b>Total Capital Expenditure</b>	<b>55,219,970</b>	<b>4,999,153</b>	<b>13,994,481</b>	<b>74,213,604</b>	<b>6,645,072</b>

Projected Funds Balances for Quarterly Budget Review Statement  
for YTD Period Ending September 2018

Attachment 1 (d)

Description	Original Budget	Proposed Carry Overs	Proposed Adjustments	Proposed Revised Budget
<b>Total Unrestricted Funds</b>	-7,404,838	2,483,123	-709,511	-5,631,225
<b>Externally Restricted Funds</b>				
Water Fund	5,828,132	-51,011	0	5,777,121
Sewer Fund	-166,053	-1,500	-39,828	-207,381
Domestic Waste Fund	1,350,484	-350,000	0	1,000,484
Section 94 Developer Contributions	608,310	-180,417	0	427,893
Section 94A Developer Contributions	36,440	0	0	36,440
Unexpended Grants	0	-2,267,644	-265,910	-2,533,554
Other Contributions	-300,000	-132,564	-439,587	-872,151
General Loans External	0	0	0	0
Sewer Loans External	0	0	0	0
Water Loans External	0	0	0	0
Special Rate Variation External	0	0	0	0
StormwaterFund	-6,051	0	0	-6,051
Other Waste Funds	0	0	0	0
Crown Reserve	483,754	-224,441	0	259,313
Tree Fund	-5,311	0	0	-5,311
CS Asset Replacement	0	0	0	0
Crown Reserve Loan Pool	2,030	0	0	2,030
<b>Total Externally Restricted Funds</b>	7,831,735	-3,207,577	-745,325	3,878,833
<b>Internally Restricted Funds</b>				
Infrastructure Fund	-90,000	-532,955	0	-622,955
Employee Leave Entitlements	76,125	0	0	76,125
Community Development Infrastructure Fund	-176,928	-19,043	0	-195,971
Council Funded Loan Pool	3,451	0	0	3,451
Energy And Efficiency Fund	6,878	-20,000	0	-13,122
Gravel Pits	0	0	0	0
IT Investment Fund	0	0	0	0
Management Committees	7,744	0	0	7,744
Sports Liason Comittee	19,590	0	0	19,590
Unexpended General Loan Fund	0	-670,116	-12,000	-682,116
Works Income Equalisation Fund	74,430	4,153	471,465	550,048
Real Estate Disposal	-1,688,161	1,721	1,184,573	-501,867
Special Rate Variation	-1,453,521	-1,074,572	-100,653	-2,628,746
Infrastructure Renewals (FFTF)	1,152,510	0	0	1,152,510
Recreation Strategy	-478,789	0	0	-478,789
Other Internal Reserves	-42,226	-92,564	153,909	19,119
Financial Assistance Grants	0	0	0	0
<b>Total Internally Restricted Funds</b>	-2,588,897	-2,403,376	1,697,294	-3,294,979
<b>Total Council Funds</b>	<b>-2,162,000</b>	<b>-3,127,830</b>	<b>242,458</b>	<b>-5,047,372</b>

Entity	Cost Centre Description	Fund Flow Type	(Favourable)/ unfavourable	Carry Forward	Quarterly Budget Review Comments
<i>Waste Fund</i>	Waste Disposal And Recycling	Purchase of Assets	350,000	Yes	Delivery of final stage of Surf Beach Cell Works Project
<b>Waste Fund Total</b>	<b>TOTAL ADJUSTMENTS THIS QUARTER</b>		<b>350,000</b>		
<b>Sewer Fund Total</b>	<b>TOTAL ADJUSTMENTS THIS QUARTER</b>		<b>41,328</b>	Yes	Various minor adjustments this quarter
<b>Water Fund Total</b>	<b>TOTAL ADJUSTMENTS THIS QUARTER</b>		<b>51,011</b>	Yes	Various minor adjustments this quarter
<i>Environment Fund</i>	Eurobodalla Estuaries 2018-2021	Operating Grants & contributions	100,000	Yes	Office of Environment & Heritage Grant funding for Environmental Programs
	Flying Fox Management Plan	Other Costs (incl materials & contracts)	1,174,745	Yes	Continued Flying Fox works
	Flying Fox Management Plan	Transfers from (to) Restricted Investments	- 1,195,361	Yes	Continued Flying Fox works
	Moruya & Wagonga Coastal Mgt Program	Other Costs (incl materials & contracts)	69,840	Yes	Continued Environment program works
	Various	Various	- 204,985	Yes	Various minor adjustments this quarter
<b>Environmental Fund Total</b>	<b>TOTAL ADJUSTMENTS THIS QUARTER</b>		<b>- 55,761</b>		

Entity	Program	Fund Flow Type	(Favourable)/ unfavourable	Carry Forward	Quarterly Budget Review Comments
General Fund	Airport	Purchase of Assets	135,868	Yes	Revise airport redevelopment estimate over project life
		Capital Grants & Contributions	- 439,097	Yes	Revise funding to reflect State and Federal funding over airport redevelopment project life
		Transfers from (to) Restricted Investments	1,184,573		Amend funding to reflect utilisation of Real Estate Disposal Fund in 2017-18 due to project timing
	Shellfish Hatchery	Purchase of Assets	2,300,000		Construction of Shellfish Hatchery facility, funded from Australian Government Regional Jobs and Investment Packages Program.
		Capital Grants & Contributions	- 2,300,000		
	Botanic Garden	Purchase of Assets	3,022,000	Yes	Redevelopment of the Eurobodalla Regional Botanic Garden
		Capital Grants & Contributions	- 2,860,000		Government Grant funding and Contributions from Friends of the Gardens for redevelopment of the Eurobodalla Regional Botanic Garden
		Transfers from (to) Restricted Investments	- 162,000		Align funding for redevelopment of the Eurobodalla Regional Botanic Garden
	Children's Services	Operating Grants & contributions	- 92,739		Department of Education and Training Community Child Care Funding for Embracing Participation program
		Other Costs (incl materials & contracts)	92,739		Embracing Participation program to commence in 2018-19
	Community Care	Other Costs (incl materials & contracts)	116,083	Yes	Active Living to continue in 2018-19
		Transfers from (to) Restricted Investments	- 116,083	Yes	Unexpended grant funds for Active Living Program
	Community Development and Youth	Operating Grants & contributions	- 300,000		NSW Department of Industry funding for implementation of the Eurobodalla Youth Employment Strategy (YES) project
		Other Costs (incl materials & contracts)	482,663	Yes	Commencement of the Eurobodalla Youth Employment Strategy, continued works for Y Drive and Regional Jobs and Training Programs
		Transfers from (to) Restricted Investments	- 125,677	Yes	Funding for Y Drive Program



Entity	Program	Fund Flow Type	(Favourable)/ unfavourable	Carry Forward	Quarterly Budget Review Comments
	Corporate Administration	Purchase of Assets	468,282	Yes	Continuation of Corporate Business System works and Moruya Depot Extension
		Employee Costs	54,197		Business Analyst
		Transfers from (to) Restricted Investments	- 469,271	Yes	Funding for the Corporate Business System and Moruya Depot Extension Works
	Emergency Services	Operating Grants & contributions	- 196,000		Rural Fire Service (RFS) 2018-19 expenditure funded by Rural Fire Fighting Funds
		Other Costs (incl materials & contracts)	196,000		
	Facilities Management	Purchase of Assets	1,628,299	Yes	Recreational upgrades including Sports Ground lighting and amenities, public convenience upgrades and construction of Rural Fire Services facilities
		Other Costs (incl materials & contracts)	77,394		Grant funded development of compliant plans of management program, as part of the implementation of the Crown Land Management Act 2016
		Operating Grants & contributions	- 197,394		NSW Office of Local Government funding for development of compliant plans of management and Rural Fire Service (RFS) 2018-19 Rural Fire Fighting Funding
		Capital Grants & Contributions	- 1,300,299	Yes	NSW Government Regional Growth Stronger Country Communities and Department of Industry funding for recreational upgrades
		Transfers from (to) Restricted Investments	- 166,500		First payment of NSW Department of Industry Infrastructure grant for redevelopment of amenities at Gundry Oval, Moruya received in 2017-18
	Finance	Operating Grants & contributions	- 93,213		Financial Assistance Grant (general purpose) revised based on advice from Local Government Grants Commission
		Proceeds from Borrowing	- 4,000,000		
		Transfers from (to) Restricted Investments	4,000,000		Funding for Mackay Park Precinct Development
	Governance and Administration	Purchase of Assets	- 272,067		Early delivery of trucks anticipated to be delivered in 2018-19
		Other Costs (incl materials & contracts)	77,708		Charging mechanism revised under new corporate business system
	Library and Cultural Services	Purchase of Assets	1,029,827	Yes	Revise capital budget for Basil Sellers Exhibition Centre
		Capital Grants & Contributions	- 1,000,000		Stronger Country Communities funding for Basil Sellers Exhibition Centre
		Other Costs (incl materials & contracts)	126,451	Yes	Operational expenses relating to Basil Sellers Exhibition Centre and revise Public Library programs
		Transfers from (to) Restricted Investments	- 138,734	Yes	Utilise unexpended grant funding for Public Library and Arts and Cultural Programs

Entity	Program	Fund Flow Type	(Favourable)/ unfavourable	Carry Forward	Quarterly Budget Review Comments
	Organisational Development	Employee Costs	108,190		Certificate and Leadership Training funded from grants
		Other Costs (incl materials & contracts)	300,000		Corporate WHS Safety Management System Project funded from grants
		Transfers from (to) Restricted Investments	- 408,190		Utilise unexpended grant funding for Organisational Development Programs
	Other Works	Purchase of Assets	93,748	Yes	Utilise unexpended funding for project management costs
		Transfers from (to) Restricted Investments	- 93,748	Yes	
	Property Services	User Charges & Other	68,000		Amendment to lease income
	Public Conveniences	Capital Grants & Contributions	- 50,250		Department of Industry grant funds for Corrigan's Accessible Change Room works
		Purchase of Assets	314,405	Yes	Drainage renewals/ new works and Corrigan's Accessible Change Room works
		Transfers from (to) Restricted Investments	- 78,686	Yes	Unexpended funding for drainage works
	Recreation	Capital Grants & Contributions	- 855,250	Yes	Department of Industry grant funding for Moruya Showground car park works and Observation Point viewing platform. Australian Government Community Development grant to support Corrigan's Inclusive Playground, Stage 2 works
		Purchase of Assets	1,112,410	Yes	Capital expenditure for Corrigan's Beach Reserve Inclusive Playground and Car Park, Observation Point Viewing Platform and Moruya Showground car park works
		Transfers from (to) Restricted Investments	- 237,951	Yes	Utilise unexpended funding for Observation Point and Moruya Showground works to be completed in 2018-19

Entity	Program	Fund Flow Type	(Favourable)/ unfavourable	Carry Forward	Quarterly Budget Review Comments
	Recreation Admin	Other Costs (incl materials & contracts)	- 206,058		On-going pool contract management savings
		Transfers from (to) Restricted Investments	206,058		Restrict pool contract management savings to support future requirements
	Strategic Development	Operating Grants & contributions	- 340,919	Yes	Grant funding for Environmental works including coastal and nature resource management programs
		Other Costs (incl materials & contracts)	529,355	Yes	Coastal management projects and tourism promotions
		Purchase of Assets	3,801,941	Yes	Further works for Mackay Park Precinct Development
		Transfers from (to) Restricted Investments	- 4,000,000		Loan funding to support Mackay Park Precinct Development
	Transport	Capital Grants & Contributions	- 5,332,648	Yes	Recognise government funding for large Infrastructure Works including works at South Batemans Bay Link Road, Tomakin and Vesper Street, Boat and Ramp upgrades and Tyrone Bridge works
		Operating Grants & contributions	- 3,675,694	Yes	NSW Government Transport Roads & Maritime Services funding for Nelligen Bridge works
		Other Costs (incl materials & contracts)	3,058,815		Operational costs for Nelligen Bridge works
		Purchase of Assets	4,355,253	Yes	Deferred Infrastructure and Transport works due to timing of revised projects including Cullendulla Culvert works and Beach Road (Hanging Rock)
		Transfers from (to) Restricted Investments	- 1,207,816	Yes	Utilise unexpended funding for Infrastructure Programs including Guardrail works, bridge renewals and other capital works
	Various	Various	58,114		Various minor adjustments
<b>General Fund Total</b>	<b>TOTAL ADJUSTMENTS THIS QUARTER</b>		<b>- 1,717,911</b>		
	<b>TOTAL ADJUSTMENTS THIS QUARTER</b>		<b>- 1,331,333</b>		

**Special Rate Variation Program for September Quarterly Budget Review Statement**  
for YTD Period Ending September 2018

Attachment 1(f)

List By	Description	SRV Funding Amount	Current Revised Budget	Actual YTD Costs	\$ Remainin g	% Spent	Progress Update
1001744	<b>Recreation Admin</b> Community Facilities Renewals	-106,016	260,489	0	260,489	0.00%	Due to commence in 2018-19
	<b>Total Recreation Admin</b>	-106,016	260,489	0	260,489	0.00%	
1000398	<b>Facilities Management</b> Sporting amenities - minor renewal activities	-1,245	22,236	0	22,236	0.00%	In progress
1000730	Gundry Oval Amenities - Kitchen upgrade & BBQ	-25,000	25,000	0	25,000	0.00%	Due to commence in 2018-19
1000976	Moruya Library - Renewals	-30,000	120,000	0	120,000	0.00%	Due to commence in 2018-19
1000978	Halls, Library & Community Centres-Asbestos Remov	-22,917	48,126	0	48,126	0.00%	Completed in 2017-18; funding to be finalised in 2018-19
1000988	Captain Oldrey Amenities Disabled Toilet, Security	-27,605	27,605	0	27,605	0.00%	In progress
1001381	Gundry Oval Amenities Ext. With Extra Changerooms	-310,897	500,871	0	500,871	0.00%	Due to commence in 2018-19
1001748	Recreation Facilities	-141,716	788,104	0	788,104	0.00%	Due to commence in 2018-19
	<b>Total Facilities Management</b>	-559,380	1,531,942	0	1,531,942	0.00%	
1000052	<b>Transport</b> Box Culvert Widening - Cullendulla Dr. Long Beach	-126,723	1,001,354	128,853	872,501	12.87%	In progress
1000065	Car Park - Extend Road & Parking Riverside Park	-231,821	231,821	46,017	185,804	19.85%	In progress
1000194	Gravel Resheet - Unsealed Roads Resheeting	-8,081	66,002	1,538	64,464	2.33%	In progress
1000251	Low Cost Reconstruction - Congo Rd South	-890,534	890,534	149	890,386	0.02%	In progress
1000252	Low Cost Reconstruction- Wamban Road	-172,269	442,119	138,438	303,681	31.31%	In progress
1000351	Reseal - Local Urban Sealed	-452,720	1,587,244	13,797	1,573,447	0.87%	In progress
1000393	South Durras Bridge Repairs and Guardrail Durras D	-150,000	150,000	0	150,000	0.00%	In progress
1000441	Tuross Head Boat Ramp - Dredging	-31,805	31,556	0	31,556	0.00%	Due to commence in 2018-19
1000758	Bridge Renewal - Runnyford Bridge	-405,346	0	91	-91	0.00%	Completed in 2017-18; funding to be finalised in 2018-19
1000761	Bridge Renewal - Silo Farm Bridge	-44,766	0	0	0	0.00%	Completed in 2017-18; funding to be finalised in 2018-19
1001004	Shared Pathway - Beach Road, Surf Beach	-5,743	5,743	1,372	4,371	23.89%	In progress
1001233	Bridge Renewal - Replacement/upgrades various locn	-252,428	252,428	10,957	241,471	4.34%	In progress
1001762	Gravel Resheet - Black Flat Road, Nelligen West	-6,734	55,000	0	55,000	0.00%	Due to commence in 2018-19

1001763	Gravel Resheet - Quartpot Road	-7,346	60,000	0	60,000	0.00%	Due to commence in 2018-19
1001764	Gravel Resheet -Runnyford Road (Mogo End)	-3,061	25,000	0	25,000	0.00%	Due to commence in 2018-19
1001765	Gravel Resheet - Buckenbowra Road (Mogo West)	-6,121	50,000	0	50,000	0.00%	Due to commence in 2018-19
1001766	Gravel Resheet - Old Mossy Point Road, Jeremadra	-5,509	45,000	0	45,000	0.00%	Due to commence in 2018-19
1001767	Gravel Resheet - Araluen Road (Moruya West)	-18,976	155,000	0	155,000	0.00%	Due to commence in 2018-19
1001768	Gravel Resheet - Larrys Mountain Road (Moruya North)	-5,509	45,000	0	45,000	0.00%	Due to commence in 2018-19
1001769	Gravel Resheet - Donald Creek Road (Moruya West)	-5,509	45,000	0	45,000	0.00%	Due to commence in 2018-19
1001770	Gravel Resheet - Mymossa Road (Moruya West)	-6,734	55,000	0	55,000	0.00%	Due to commence in 2018-19
1001771	Gravel Resheet - Stewarts Road (Moruya West)	-5,509	45,000	0	45,000	0.00%	Due to commence in 2018-19
1001772	Gravel Resheet - Eurobodalla Road (Bodalla West)	-5,509	45,000	0	45,000	0.00%	Due to commence in 2018-19
1001773	Gravel Resheet - Belowra Road	-11,631	95,000	0	95,000	0.00%	Due to commence in 2018-19
1001774	Gravel Resheet - Kianga Forest Road (Narooma North)	-11,019	90,000	0	90,000	0.00%	Due to commence in 2018-19
1001775	Gravel Resheet - Old Highway (Narooma South)	-9,182	75,000	68	74,932	0.09%	In progress
1001779	Shared Pathway - Beach Road, Surf Beach	-23,899	373,101	390	372,711	0.10%	In progress
1001780	Shared Pathway - George Bass Drive, Malua Bay (Stage 2)	-19,649	135,000	0	135,000	0.00%	Due to commence in 2018-19
1001781	Shared Pathway - Queen Street, Moruya	-1,455	10,000	0	10,000	0.00%	Due to commence in 2018-19
1001782	Shared Pathway - Evans Street, Moruya	-8,005	55,000	382	54,618	0.70%	In progress
1001876	Wimbi Creek Culvert Extension	-150,000	150,000	387	149,613	0.26%	In progress
1001877	Yellow Frog Culvert Replacement	-150,000	150,000	141,841	8,159	94.56%	In progress
<b>Total Transport</b>		<b>-3,233,593</b>	<b>6,416,902</b>	<b>484,280</b>	<b>5,932,622</b>	<b>7.55%</b>	
<b>Recreation</b>							
1000059	Burri Point, Guerrilla Bay	-127,219	127,219	0	127,219	0.00%	Due to commence in 2018-19
1000104	Corrigans Beach Reserve Batehaven Car Park Upgrade	-117,537	136,225	18,420	117,805	13.52%	In progress
1000311	Observation Point, Batehaven Viewing Platform	-126,451	126,451	0	126,451	0.00%	Due to commence in 2018-19
1000322	Playgrounds renewals	-63,610	143,404	0	143,404	0.00%	Due to commence in 2018-19
1000368	Riverside Park Improvements	-212,032	212,032	0	212,032	0.00%	Due to commence in 2018-19
1000399	Sporting Fields - topdressing/renovation	-63,610	219,285	0	219,285	0.00%	Due to commence in 2018-19
1000715	Carters Headland, Kianga - Viewing Platform	-39,116	39,116	0	39,116	0.00%	Due to commence in 2018-19
1000992	Moruya Showground - Construct Parking	-211,500	253,138	6,794	246,344	2.68%	In progress
1001133	Congo - Playground Renewals	-11,500	25,875	36,265	-10,390	140.15%	In progress
<b>Total Recreation</b>		<b>-972,575</b>	<b>1,282,744</b>	<b>61,479</b>	<b>1,221,266</b>	<b>4.79%</b>	
<b>Public Conveniences</b>							
1000142	Drainage Renewals - Shirewide	-486,346	291,817	24,413	267,404	8.37%	In progress
<b>Total Public Conveniences</b>		<b>-486,346</b>	<b>291,817</b>	<b>24,413</b>	<b>267,404</b>	<b>8.37%</b>	
<b>Corporate Administration</b>							
1000331	Public Toilets - Durras Lake Boatramp New Toilet	-77,749	77,749	40,000	37,749	51.45%	In progress

	<b>Total Corporate Administration</b>	-77,749	77,749	40,000	37,749	51.45%	
1000037	<b>Environment Works</b>						
	Beach Road (Caseys Beach) Rockwall St 1	-30,000	30,000	0	30,000	0.00%	Due to commence in 2018-19
	<b>Total Environment Works</b>	-30,000	30,000	0	30,000	0.00%	
1000403	<b>Other Works</b>						
	SRV Project Management Wages & Salaries	-93,748	103,831	3,682	100,149	3.55%	In progress
	<b>Total Other Works</b>	-93,748	103,831	3,682	100,149	3.55%	
	<b>Total SRV Program</b>	<b>-5,559,407</b>	<b>9,995,475</b>	<b>613,854</b>	<b>9,381,620</b>	<b>6.14%</b>	

**Consultancy, Legal and Contractors Expenses**  
for the quarter ending 30 September 2018

**Contracts entered into greater than \$50,000**

<b>Contractor</b>	<b>Contract detail &amp; purpose</b>	<b>Contract Value</b>	<b>Commencement Date</b>	<b>Duration of contract</b>	<b>Budgeted (Y/N)</b>
RecruitFlex	On-hire employment services	3,000,000	1-Sep-18	3 yrs +1+1	Y
International Cleaning Services	Cleaning of Public Facilities	500,000	01-Jul-18	2 years	Y
JLT	WHS Management System	180,000	17-Sep-18	15 months	Y
JRC Electrical Services	Construction of high-voltage, George Bass Drive	100,000	30-Jul-18	6 months	y
JRC Electrical Services	Construction of low-voltage, George Bass Drive	100,000	30-Jul-18	6 months	y
Eurobodalla Toyota	Supply and delivery of a wheelchair converted Toyota Hiace vehicle	58,577	04-Sep-18	30 days	Y
Arrow Machinery	Supply and delivery of a kerb and gutter machine	57,300	14-Aug-19	90 days	Y

**Consultancy and Legal Expenses Incurred**

	<b>September Quarter</b>	<b>Budgeted (Y/N)</b>	<b>Comments</b>
Consultants	610,453	Y	Management of construction projects, investigation and design works, business systems development and input to various strategic planning and environmental projects.
Legal Fees	44,604	Y	Rates recoveries, land sales, leasing contracts, Aboriginal Land Claim and Native Title and other general legal advice.

**Definition of consultant:**

A consultant is a person or organisation engaged under a contract on a temporary basis to provide recommendations, or high level specialist or professional advice, to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

## Key Performance Indicators : Consolidated Results for the quarter ended September 2018

Indicator	Target	Original Budget 2018-19	Projected FY 2018-19
Unrestricted Current Ratio	> 1.5	>2	>2
Operating Performance Ratio	minimum 0%	4.55%	2.31%
Buildings & Infrastructure Renewals Ratio	= > 100%	83%	122%
		<i>Refer Note (a)</i>	<i>Refer Note (b)</i>

### Fit for the Future update : General Fund (incl. Environment and Waste Funds)

Indicator	Target	Original Budget 2018-19	Projected FY 2018-19
Operating Performance Ratio (3 year rolling average)	minimum 0%	0.03	0.07

### Explanations:

**Unrestricted Current Ratio** - Indicates adequacy of working capital and the ability to satisfy obligations in the short term.

**Operating Performance Ratio** - Indicates achievement of containing operating expenditure within operating revenue.

**Buildings & Infrastructure Renewals Ratio** - Indicates the rate at which assets are being renewed compared to the rate at which they are depreciated.

**Target** : Source 2017-18 Financial Statements

### **Notes:**

(a) Budgeted ratios are based on the original budgets for 2018-19.

(b) Projected ratios are based on the revised budgets for 2018-19.



Councillor	Councillor Allowance	Conference / Delegate Costs	Travelling Expenses	Phone / Fax/ Internet etc	Training / Skill Development	Other Costs	Total
Cr L Brown	4,948	0	807	168	3,460	0	9,382
Cr L Innes	15,740	0	3,089	854	0	8	19,690
Cr Constable	4,948	0	170	138	0	0	5,256
Cr Mayne	4,948	0	924	294	0	64	6,229
Cr McGinlay	4,948	0	507	517	0	0	5,972
Cr Nathan	4,948	0	0	145	0	0	5,092
Cr Tait	4,948	0	356	130	0	42	5,476
Cr J Thomson	4,948	2,304	1,321	142	0	98	8,813
Cr Pollock	4,948	0	660	469	0	0	6,076
<b>Total</b>	<b>55,320</b>	<b>2,304</b>	<b>7,833</b>	<b>2,857</b>	<b>3,460</b>	<b>212</b>	<b>71,986</b>